

**ABSTRACT**

Polyurethane foam pads for use in the topical care and  
5 treatment of the skin are disclosed. The polyurethane pads are formed  
from a polymerized combination of an aqueous mixture having at least  
one skin conditioning agent (such as Vitamin E or aloe) and a quantity  
of hydrophilic urethane prepolymer. The skin conditioning agents are  
incorporated directly into the cell structure of the polyurethane foam  
10 pad and are readily released when contacted with water.

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